

**CHAPTER 11 OPERATING GUIDELINES  
AND REPORTING REQUIREMENTS OF THE  
THE U.S. TRUSTEE, REGION 5,  
JUDICIAL DISTRICTS OF  
LOUISIANA AND MISSISSIPPI  
[www.justice.gov/ust/r05](http://www.justice.gov/ust/r05)**

**I. Introduction**

- A. Authority
- B. Purpose
- C. Certification
- D. Compliance, Amendments or Modifications

**II. Operating Requirements**

- A. General Requirements
- B. Initial Meeting with the Office of the United States Trustee
- C. Bank Accounts
- D. Insurance
- E. Books and Records
- F. Chapter 11 Quarterly Fees
- G. Communication with U. S. Trustee

**III. Reporting Requirements**

- A. Operating Reports
- B. Post-Confirmation Reporting

**IV. Conclusion**

AMENDED MARCH 15, 2011

## **I. INTRODUCTION**

### **A. Authority**

In furtherance of the duties imposed upon the United States Trustee under the United States Bankruptcy Code (Code) and 28 U.S.C. §586(a)(3), the United States Trustee, Region 5 (UST) herein promulgates the following Operational Guidelines and Reporting Requirements (OGRR-11) for cases filed under Chapter 11 of Title 11, United States Code. The OGRR-11 establish the instructions for all debtors in possession and appointed Chapter 11 trustees (hereinafter collectively debtor or debtors).

**THE DEBTOR'S ATTORNEYS SHOULD CAREFULLY REVIEW THE CONTENTS OF THESE INSTRUCTIONS WITH THE DEBTOR IMMEDIATELY UPON RECEIPT.**

The responsibilities of the UST include the administrative supervision of Chapter 11 proceedings. Pursuant to Federal Rules of Bankruptcy Procedure (FRBP), it is the responsibility of the debtor to keep the UST informed of all matters pertaining to the case at all times. This includes ensuring that the UST is served with copies of all pleadings filed in the case.

Unless specifically directed otherwise, all communications and document submissions should be addressed to the appropriate office of the United States Trustee. (Attachment I).

### **B. Purpose**

The OGRR-11 establish the procedures to be followed by each debtor subsequent to the entry of an order for relief in Chapter 11 cases and standardize the practices in Region 5.

### **C. Certification**

The debtor or the debtor's authorized officer in the case of a corporation and the debtor's attorney must sign the attached "Receipt and Certification" (Attachment II) which will be submitted on or before the initial debtor interview.

### **D. Compliance, Amendments or Modifications**

Timely compliance with each of the requirements contained herein is mandatory. Any request to amend or modify these requirements for a particular Chapter 11 case must be made in writing and approval by the UST must be in writing to be effective.

## II. OPERATING REQUIREMENTS

### **A. General Requirements**

1. The debtor must pay all obligations arising in the normal course of business after the filing of the petition (post-petition) in full when due.
2. The debtor may not pay pre-petition obligations except as allowed by the Code or by order of the court.
3. The debtor may not employ or compensate any professional, including but not limited to attorneys, accountants, realtors or appraisers, without court approval.
4. The debtor shall file all required tax returns but not pay pre-petition taxes except as allowed by order of the court. The debtor is responsible for the timely deposit and payment of post-petition taxes. Individual Chapter 11 debtors must review IRS Notice 2006-83 which provides guidance regarding tax treatment of individual Chapter 11 debtors. This notice can be obtained from the Internal Revenue Service website: <http://www.irs.gov/>

### **B. Initial Debtor Interview with Office of the U.S. Trustee**

The debtor and attorney are required to attend an initial debtor interview (IDI) and no less than two days prior to the IDI produce the Initial Operating Report (Attachment II) with all required documents listed on Form 1.

### **C. Bank Accounts**

The debtor shall:

1. Immediately upon the filing of the petition close any bank account over which the debtor has possession or control at the time of filing, open new debtor in possession accounts in an authorized depository for estate funds and certify compliance (Attachment V).
2. Ensure that the depository imprints the name of the debtor, the designation "Debtor in Possession" (not DIP), and the case number on all permanent checks for all accounts (Attachment VI - sample of check form to be used). The debtor must type or print all of the foregoing information on temporary checks. The new account signature cards shall clearly indicate that the debtor is a "Chapter 11 Debtor in Possession." A "voided" original pre-printed check for each account shall be provided to the UST with Attachment II.
3. Deposit all receipts and make all disbursements of estate funds by check or electronic fund transfers through these accounts. Notations representing reasons for disbursement shall be recorded on each check and reported monthly on the cash receipts and disbursements statement. Any funds in excess of those required for

current operations should be maintained in an interest-bearing "debtor-in-possession" account.

4. When a trustee is appointed to succeed a debtor in possession, the trustee may continue previously opened and maintained debtor in possession accounts, but must ensure that the accounts and checks reflect the trustee's name and title along with the name of the debtor and the case number. The trustee should also ensure that debtor is removed as a signatory on the account.
5. Funds of the estate may only be deposited in financial institutions which are UST authorized depositories. A list of authorized depositories is available on the Bankruptcy Forms page of the UST website at [www.justice.gov/ust/r05](http://www.justice.gov/ust/r05).

#### **D. Insurance**

1. All debtors must maintain insurance and make all insurance premium payments when due.
2. Unless the UST directs otherwise, the debtor shall maintain at least the following insurance coverage:
  - (a) If the debtor has tangible assets susceptible to casualty loss (fire, weather, theft, vandalism, etc.), casualty insurance must be maintained at an amount at least equal to the replacement value of the property;
  - (b) If the debtor has employees, workers' compensation insurance and unemployment insurance must be maintained in accordance with applicable state laws;
  - (c) If the debtor conducts business operations, general liability and, if appropriate, product liability insurance must be maintained; and
  - (d) Any other insurance customarily used in the debtor's business.
3. The debtor must notify the insurance carrier(s) that the UST is a party to be notified regarding any changes in coverage. The debtor shall have each insurance carrier send a copy of the declaration page or certificate of proof of insurance to the UST indicating that the UST has been added.
4. Upon expiration, termination, or renewal, or any changes affecting coverage whatsoever, the debtor shall immediately notify the UST and provide adequate proof of renewal or replacement coverage in the monthly operating report (Form 2-E, page 3 of 3).

5. Proof of compliance with all sections dealing with insurance must be provided at the initial debtor interview.

**E. Books and Records**

The books and records of the debtor shall be closed as of the date of the filing of the petition excluding small business cases as defined at 11 U. S. C §101(51C) and (51D). The debtor shall open a new set of books and records, and shall provide separate accounting with respect to pre-petition and post-petition accounts and transactions.

**F. Chapter 11 Quarterly Fees**

Pursuant to the provisions of 28 U.S.C. §1930, a quarterly fee shall be paid to the UST for deposit in the Treasury. The fee is due on the last day of the calendar month following the calendar quarter for which the fee is owed, starting with the quarter in which the case commenced, and continuing until and including the quarter in which the case is dismissed, converted to another chapter of the Bankruptcy Code, or closed by the court. Interest will be charged on unpaid quarterly fees, pursuant to 31 U.S.C. 3717.

The amount of the fee will vary based upon the amount of funds disbursed during a quarter. The scale used to calculate the fee is as follows:

<u>DISBURSEMENT RANGE</u>	<u>QUARTERLY FEE</u>
\$0 to \$14,999.99	\$325
\$15,000 to \$74,999.99	\$650
\$75,000 to \$149,999.99	\$975
\$150,000 to \$224,999.99	\$1,625
\$225,000 to \$299,999.99	\$1,950
\$300,000 to \$999,999.99	\$4,875
\$1,000,000 to \$1,999,999.99	\$6,500
\$2,000,000 to \$2,999,999.99	\$9,750
\$3,000,000 to \$4,999,999.99	\$10,400
\$5,000,000 to \$14,999,999.99	\$13,000
\$15,000,000 to \$29,999,999.99	\$20,000
\$30,000,000 or more	\$30,000

Fees are to be paid pursuant to the following schedule:

<u>Quarter</u>	<u>Quarter Ending</u>	<u>Due Date for Payment</u>
1st Quarter - Jan.-Feb.-Mar.	Mar. 31	April 30
2nd Quarter - Apr.-May-June	June 30	July 31
3rd Quarter - July-Aug.-Sept.	Sept. 30	Oct. 31
4th Quarter - Oct.-Nov.-Dec.	Dec. 31	Jan. 31

Debtor should contact the UST if no quarterly fee statement is received. Failure to pay all fees may result in a referral to the U. S. Treasury for collection (Attachment VII).

**G. Communication with U. S. Trustee**

U. S. Trustee personnel cannot communicate directly with debtors represented by an attorney unless written permission is provided prior to the communication (Attachment VIII).

**III. REPORTING REQUIREMENTS**

**A. Operating Reports**

1. Monthly operating reports shall be filed with the court and a paper copy of all reports shall be submitted to the UST with original signatures. Copies of all reports shall also be submitted to the chairperson of any creditors' committees.

2. All operating reports shall be filed by the 15th day of the month following the end of the month covered by the report. Debtors shall use the operating report forms provided by the UST (Attachment X or Attachment XI for small business cases as defined at 11 U. S. C §101(51C) and (51D)). Operating Report forms and these Guidelines can be obtained from the UST website at <http://www.justice.gov/ust/r05/>.

3. When a trustee is appointed in a Chapter 11 case, the trustee assumes responsibility for submission of all monthly reports.

**B. Post-Confirmation Reporting**

Operating reports after a plan of reorganization has been confirmed are limited to Form 2-A, cover page and Form 2-D, page 2 of 4, Quarterly Fee Summary excluding small business cases as defined at 11 U. S. C §101(51C) and (51D) which shall continue using Attachment XI. Operating reports are not required for any period after a final decree is entered closing the case or an order entered dismissing or converting the case.

**IV. CONCLUSION**

Pursuant to 11 U.S.C. §101 et. seq. and 28 U.S.C. §586(a)(3), the UST reserves the right to revise, modify or amend these guidelines as deemed appropriate. Any inquiries regarding compliance with these guidelines should be addressed to the appropriate office of the UST.

/S/  
HENRY G. HOBBS, JR.  
Acting United States Trustee  
Region 5, Judicial Districts of  
Louisiana and Mississippi

**REGION 5 MAILING ADDRESSES**

1. EASTERN AND MIDDLE DISTRICTS OF LOUISIANA:

OFFICE OF THE UNITED STATES TRUSTEE  
TEXACO CENTER, SUITE 2110  
400 POYDRAS STREET  
NEW ORLEANS, LOUISIANA 70130  
TELEPHONE: (504)589-4018  
FACSIMILE: (504)589-4096

2. WESTERN DISTRICT OF LOUISIANA:

OFFICE OF THE UNITED STATES TRUSTEE  
300 FANNIN STREET, ROOM 3196  
SHREVEPORT, LOUISIANA 71101  
TELEPHONE: (318)676-3456  
FACSIMILE: (318)676-3212

3. NORTHERN AND SOUTHERN DISTRICTS OF MISSISSIPPI:

OFFICE OF THE UNITED STATES TRUSTEE  
UNITED STATES COURTHOUSE  
501 E. COURT STREET, SUITE 6-430  
JACKSON, MISSISSIPPI 39201  
TELEPHONE: (601)965-5241  
FACSIMILE: (601)965-5226

**Initial Debtor Interview Financial Report**

CASE NAME: \_\_\_\_\_

Chapter 11 Cover Sheet

CASE NUMBER: \_\_\_\_\_

\_\_\_\_\_ Date of Report

Mark One Box For Each Required Document

Debtor must attach each of the following documents or a satisfactory explanation for failure to attach a document.

Document Attached	Previously Submitted	Explanation Attached	REQUIRED DOCUMENTS
{ }	{ }	{ }	1. Latest Fiscal Year Financial Statements.
{ }	{ }	{ }	2. Balance Sheet as of Month-end Immediately Preceding Filing.
{ }	{ }	{ }	3. Profit and Loss Statement for Month Immediately Preceding Filing.
{ }	{ }	{ }	4. Proof of Insurance Coverage - General Liability Coverage, Property (Fire, Theft, etc.) Insurance, Workers' Compensation Insurance, Vehicle Insurance or Other.
{ }	{ }	{ }	5. Receipt and Certification of Understanding Operating Guidelines and Reporting Requirements for Chapter 11 Cases (Attachment III).
{ }	{ }	{ }	6. Completed "Information for Initial Debtor Interview" (Attachment IV).
{ }	{ }	{ }	7. Completed "Declaration of Pre-Petition Account Closings" (Attachment V).
{ }	{ }	{ }	8. Proof of establishment of debtor in possession bank accounts as outlined, infra., with voided original preprinted check (Attachment VI) and a copy of the signature card.
{ }	{ }	{ }	9. Most recently filed Federal Income Tax Return with all schedules and attachments.
{ }	{ }	{ }	10. Delinquent Quarterly Fee Notice (Attachment VII).
{ }	{ }	{ }	11. Authority for Direct Communication (Attachment VIII).
{ }	{ }	{ }	12. Six month cash flow projections in small business cases (Attachment IX).
{ }	{ }	{ }	13. Form 26 where applicable (Attachment X)

I declare under penalty of perjury that the following Initial Debtor Interview Financial Report, and any attachments thereto, are true and correct to the best of my knowledge and belief.

Executed on: \_\_\_\_\_  
(date)

Debtor(s):\* \_\_\_\_\_

By:\*\* \_\_\_\_\_

Position: \_\_\_\_\_

Name of preparer: \_\_\_\_\_

Telephone No. of Preparer: \_\_\_\_\_

\* both debtors must sign if a joint petition

\*\* for corporate or partnership debtor

**RECEIPT AND CERTIFICATION OF UNDERSTANDING OPERATING GUIDELINES  
AND REPORTING REQUIREMENTS FOR CHAPTER 11 CASES**

CASE NAME: \_\_\_\_\_

CASE NUMBER: \_\_\_\_\_

I hereby certify that I have received from the Office of the United States Trustee the Operating Guidelines and Reporting Requirements for Chapter 11 cases. Further, I hereby certify that I have read and understand the guidelines and requirements, and I agree to perform in accordance with said guidelines and requirements.

\_\_\_\_\_  
(Date)

\_\_\_\_\_  
(Debtor)

\_\_\_\_\_  
(Debtor)

\_\_\_\_\_  
(Corporate Representative)

\_\_\_\_\_  
(Title)

\_\_\_\_\_  
(Printed Name of Signatory)

The undersigned, as counsel for the debtor, has read and reviewed with the debtor, the operating guidelines and reporting requirements discussed above.

\_\_\_\_\_  
(Date)

\_\_\_\_\_  
(Attorney for Debtor)

**INFORMATION FOR INITIAL DEBTOR INTERVIEW**

DATE: \_\_\_\_\_

CASE NAME: \_\_\_\_\_

CASE NUMBER: \_\_\_\_\_

BUSINESS INFORMATION:

FUNCTION: \_\_\_\_\_

NUMBER OF EMPLOYEES: \_\_\_\_\_ DATE STARTED/INCORPORATED: \_\_\_\_\_

CORPORATE OFFICERS, PARTNERS OR SOLE PROPRIETORSHIP:

NAME	TITLE	% OF OWNERSHIP	SALARY(Past 12 Mos.)
_____	_____	_____	_____
_____	_____	_____	_____

HAS APPLICATION FOR APPOINTMENT OF DEBTOR'S COUNSEL BEEN FILED WITH THE COURT? YES \_\_\_\_\_ NO \_\_\_\_\_

SPECIFIC CONDITIONS WHICH CAUSED THE CHAPTER 11 PETITION TO BE FILED: \_\_\_\_\_

DEBTOR'S PROPOSED PLAN OF ACTION: \_\_\_\_\_

FINANCIAL CONDITION AS OF FILING DATE:

CASH: \_\_\_\_\_ INVENTORY: \_\_\_\_\_

ACCTS. RECEIVABLE (TOTAL): \_\_\_\_\_ AMOUNT UNCOLLECTIBLE: \_\_\_\_\_

FIXTURES & EQUIPMENT: \_\_\_\_\_ VEHICLES: \_\_\_\_\_

REAL ESTATE:

LOCATION/DESCRIPTION	VALUE	DEBT	LIEN HOLDERS
_____	_____	_____	_____

ACCOUNTS/NOTES RECEIVABLE FROM OFFICERS: \_\_\_\_\_

CASE NAME: \_\_\_\_\_

CASE NUMBER: \_\_\_\_\_

OTHER SIGNIFICANT ASSETS: \_\_\_\_\_

OWING UNSECURED/TRADE ACCOUNTS: \_\_\_\_\_ NO. OF ACCOUNTS: \_\_\_\_\_

TAXES:

TAXING AUTHORITY

AMOUNT

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

WAGES OWED: \_\_\_\_\_

NO. OF CLAIMS: \_\_\_\_\_

RENT OWED: \_\_\_\_\_

MOS. IN ARREARS: \_\_\_\_\_

ACCOUNTS OR NOTES PAYABLE TO OFFICERS: \_\_\_\_\_

POST PETITION LITIGATION: \_\_\_\_\_

ENVIRONMENTAL CONCERNS (describe): \_\_\_\_\_

SECURED DEBTS: (DO NOT REPEAT OBLIGATIONS LISTED UNDER REAL ESTATE)

SECURED PARTY

TRANSACTION DATE

AMOUNT

COLLATERAL

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

COMMENTS:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

CASE NAME: \_\_\_\_\_

CASE NUMBER: \_\_\_\_\_

**DECLARATION OF PRE-PETITION ACCOUNT CLOSINGS**

All pre-petition bank accounts of \_\_\_\_\_, as listed below\*, were closed on

(Debtor)

\_\_\_\_\_:

(Date)

<u>Depository Name</u>	<u>Account Type</u>	<u>Account Number</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

All monies have been transferred to the following debtor in possession bank accounts\*:

<u>Depository Name</u>	<u>Account Type</u>	<u>Account Number</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

Pursuant to 28 U.S.C. § 1746, I declare under penalty of perjury that the foregoing is true and correct.

Executed on: \_\_\_\_\_

(Date)

\_\_\_\_\_

(Debtor)

\_\_\_\_\_

(Debtor)

\_\_\_\_\_

(Debtor)

\_\_\_\_\_

(Debtor)

\_\_\_\_\_

(Printed Name of Signatory)

\*Attach additional sheets if necessary

## DEBTOR IN POSSESSION ACCOUNTS

ABC, INC.	Real Estate Account	No. _____
Debtor in Possession	Trust Account	
Case No. 01-11111	Operating and/or Personal Account	
1400 Everystreet	Payroll Account	
Anytown, LA 80000	Tax Account	_____, 20__
(504) 111-1111	Cash Collateral Account	
	(Whichever Applicable)	
PAY TO THE		
ORDER OF _____		\$ _____
_____		
THE BANK OF ANYWHERE		
FOR _____	_____	

This is an example of a correctly-styled check for a debtor in possession bank account. Please use it as a guide in setting up your account and in ordering checks.

The words "Debtor in Possession" and the bankruptcy case number must be **IMPRINTED** on all checks issued by a debtor. Handwritten, typewritten and hand-stamped versions are not acceptable. The use of the abbreviation "DIP" for debtor in possession is not acceptable. In addition, the checks must be pre-numbered by the printer.

Case Name: \_\_\_\_\_

Case Number: \_\_\_\_\_

**NOTICE**

**DISCLOSURE OF INTENT TO USE TAXPAYER IDENTIFYING NUMBER FOR THE PURPOSE OF COLLECTING AND REPORTING DELINQUENT QUARTERLY FEES OWED TO THE UNITED STATES TRUSTEE PURSUANT TO 28 U.S.C. 1930(A)(6)**

Please be advised that, pursuant to the Debt Collection Improvements Act of 1996, Public Law 104-134, Title III, Section 31001(i)(3)(A), 110 Stat. 1321-365, codified at 31 U.S.C. Section 3701, the United States Trustee intends to use the debtor's Taxpayer Identifying Number ("TIN") as reported by the debtor or debtor's counseling connection with the chapter 11 bankruptcy proceedings for the purpose of collecting and reporting on any delinquent debt, including chapter 11 quarterly fees that are owed to the United States Trustee.

The United States Trustee will provide the debtor's TIN to the Department of Treasury for its use in attempting to collect overdue debts. Treasury may take the following steps: (1) submit the debt to the Internal Revenue Service Offset Program so that the amount owed may be deducted from any payment made by the federal government to the debtor, including but not limited to tax refunds; (2) report the delinquency to credit reporting agencies, (3) send collection notices to the debtor, (4) engage private collection agencies to collect the debt, and (5) engage the United States Attorney's office to sue for collection. Collection costs will be added to the total amount of the debt.

\_\_\_\_\_  
Debtor

\_\_\_\_\_  
Debtor

Case Name: \_\_\_\_\_

Case Number: \_\_\_\_\_

**STATEMENT OF DEBTOR'S ATTORNEY CONCERNING DIRECT CONTACT**

As attorney for the above referenced Chapter 11 debtor, the undersigned attorney:

\_\_\_\_\_ has no objection to UST personnel contacting the debtor(s) or debtor's representative regarding financial information contained in the monthly operating reports or initial debtor interview documents and UST quarterly fees.

Designated representative: \_\_\_\_\_ Telephone #: \_\_\_\_\_

Designated representative: \_\_\_\_\_ Telephone #: \_\_\_\_\_

\_\_\_\_\_ requests all contacts with the debtor be arranged through me.

Dated: \_\_\_\_\_

Signature: \_\_\_\_\_  
(Attorney for Debtor)

### Six Month Cash Flow Projections

	Month 1	Month 2	Month 3	Month 4	Month 5	Month 6
Month:						

**Beginning Cash**

--	--	--	--	--	--	--

RECEIPTS:

Sales

--	--	--	--	--	--	--

Other Receipts

--	--	--	--	--	--	--

--	--	--	--	--	--	--

**Total Receipts**

--	--	--	--	--	--	--

DISBURSEMENTS:

Operating

--	--	--	--	--	--	--

General and Administrative

--	--	--	--	--	--	--

Taxes

--	--	--	--	--	--	--

Notes Payable

--	--	--	--	--	--	--

Personal

--	--	--	--	--	--	--

--	--	--	--	--	--	--

**Total Disbursements**

--	--	--	--	--	--	--

**Ending Cash**

--	--	--	--	--	--	--

## Form 26

This form is new. It implements § 419 of the Bankruptcy Abuse Prevention and Consumer Protection Act of 2005, Pub. L. No. 109-8, 119 Stat. 23 (April 20, 2005), which requires a chapter 11 debtor to file periodic reports on the profitability of any entities in which the estate holds a substantial or controlling interest. The form is to be used when required by Bankruptcy Rule 2015.3, with such variations as may be approved by the court pursuant to subdivisions (d) and (e) of that rule. The form includes instructions and examples of the types of information needed to complete it.

United States Bankruptcy Court

District of \_\_\_\_\_

In re \_\_\_\_\_,

Case No. \_\_\_\_\_

Debtor

Chapter 11

**PERIODIC REPORT REGARDING VALUE, OPERATIONS AND PROFITABILITY OF ENTITIES IN WHICH THE ESTATE OF [NAME OF DEBTOR] HOLDS A SUBSTANTIAL OR CONTROLLING INTEREST**

This is the report as of \_\_\_\_\_ on the value, operations and profitability of those entities in which the estate holds a substantial or controlling interest, as required by Bankruptcy Rule 2015.3. The estate of [Name of Debtor] holds a substantial or controlling interest in the following entities:

<b>Name of Entity</b>	<b>Interest of the Estate</b>	<b>Tab #</b>

This periodic report (the “Periodic Report”) contains separate reports (“Entity Reports”) on the value, operations, and profitability of each entity listed above.

Each Entity Report shall consist of three exhibits. Exhibit A contains a valuation estimate for the entity as of a date not more than two years prior to the date of this report. It also contains a description of the valuation method used. Exhibit B contains a balance sheet, a statement of income (loss), a statement of cash flows, and a statement of changes in shareholders’ or partners’ equity (deficit) for the period covered by the Entity Report, along with summarized footnotes. Exhibit C contains a description of the entity’s business operations.

**THIS REPORT MUST BE SIGNED BY A REPRESENTATIVE OF THE TRUSTEE OR DEBTOR IN POSSESSION.**

The undersigned, having reviewed the above listing of entities in which the estate of [Debtor] holds a substantial or controlling interest, and being familiar with the Debtor’s financial affairs, verifies under the penalty of perjury that the listing is complete, accurate and truthful to the best of his/her knowledge.

Date: \_\_\_\_\_

\_\_\_\_\_  
Signature of Authorized Individual

\_\_\_\_\_  
Name of Authorized Individual

\_\_\_\_\_  
Title of Authorized Individual

[If the Debtor is an individual or in a joint case]

Signature(s) of Debtor(s) (Individual/Joint)

\_\_\_\_\_  
Signature of Debtor

\_\_\_\_\_  
Signature of Joint Debtor

**Exhibit A**  
**Valuation Estimate for [Name of Entity]**

[Provide a statement of the entity's value and the value of the estate's interest in the entity, including a description of the basis for the valuation, the date of the valuation and the valuation method used. This valuation must be no more than two years old. Indicate the source of this information.]

**Exhibit B**  
**Financial Statements for [Insert Name of Entity]**

**Exhibit B-1**  
**Balance Sheet for [Name of Entity]**  
As of [date]

[Provide a balance sheet dated as of the end of the most recent six-month period of the current fiscal year and as of the end of the preceding fiscal year. Indicate the source of this information.]

**Exhibit B-2**  
**Statement of Income (Loss) for [Name of Entity]**  
Period ending [date]

[Provide a statement of income (loss) for the following periods:

- (i) For the initial report:
  - a. the period between the end of the preceding fiscal year and the end of the most recent six-month period of the current fiscal year; and
  - b. the prior fiscal year.
- (ii) For subsequent reports, since the closing date of the last report.

Indicate the source of this information.]

**Exhibit B-3**  
**Statement of Cash Flows for [Name of Entity]**  
For the period ending [date]

[Provide a statement of changes in cash flows for the following periods:

- (i) For the initial report:
  - a. the period between the end of the preceding fiscal year and the end of the most recent six-month period of the current fiscal year; and
  - b. the prior fiscal year.
- (ii) For subsequent reports, since the closing date of the last report.

Indicate the source of this information.]

**Exhibit B-4**  
**Statement of Changes in Shareholders'/Partners' Equity (Deficit) for [Name of Entity]**  
period ending [date]

[Provide a statement of changes in shareholders'/partners equity (deficit) for the following periods:

- (i) For the initial report:
  - a. the period between the end of the preceding fiscal year and the end of the most recent six-month period of the current fiscal year; and
  - b. the prior fiscal year.
- (ii) For subsequent reports, since the closing date of the last report.

Indicate the source of this information.]

**Exhibit C**  
**Description of Operations for [name of entity]**

[Describe the nature and extent of the estate's interest in the entity.

Describe the business conducted and intended to be conducted by the entity, focusing on the entity's dominant business segment(s). Indicate the source of this information.]

**Instructions for Periodic Report Concerning Related Entities**

General Instructions

1. This form periodic report (“Periodic Report”) on value, profitability, and operations of entities in which the estate holds a substantial or controlling interest (the “Form”) implements § 419 of the Bankruptcy Abuse Prevention and Consumer Protection Act of 2005, Pub. L. No. 19-8, 119 Stat. 23 (April 20, 2005)(“BAPCPA”). This Form should be used when required by Fed. R. Bankr. P. 2015.3, with such variations as may be approved by the court pursuant to subdivisions (d) and (e) of that rule.
2. In a chapter 11 case, the trustee or debtor in possession shall file Periodic Reports of the value, operations, and profitability of each entity that is not also a debtor in a case under title 11, and in which the estate holds a substantial or controlling interest. The reports shall be prepared as prescribed by this Form, and shall be based upon the most recent information reasonably available to the trustee or debtor in possession.
3. Rule 2015.3 provides that, where the estate controls or owns at least a 20 percent interest of an entity, the estate’s interest is presumed to be substantial or controlling. Where the estate controls or owns less than a 20 percent interest, the rule presumes that the estate’s interest is not substantial or controlling. The question of substantial or controlling interest is, however, a factual one to be decided in each case.
4. The first Periodic Report required by subdivision (a) of Rule 2015.3 shall be filed no later than five days before the first date set for the meeting of creditors under § 341 of the Code. Subsequent Periodic Reports shall be filed no less frequently than every six months thereafter, until a plan of reorganization becomes effective or the case is closed, dismissed, or converted. Copies of the Periodic Report shall be served on the U.S. Trustee, any committee appointed under § 1102 of the Code, and any other party in interest that has filed a request therefor.
5. The source of the information contained in each Periodic Report shall be indicated.

Specific Instructions

6. Each entity subject to the reporting requirement of Rule 2015.3 shall be listed in the table contained on the first page of the form. Reports for each such entity shall be placed behind separate tabs, and each such report shall consist of three exhibits. Exhibit A shall provide valuation information; Exhibit B shall provide financial statements; and Exhibit C shall provide a description of operations.

Instructions for Exhibit A – Valuation

7. Provide a statement of the entity's value and the value of the estate's interest in the entity, including a description of the basis for the valuation, the date of the valuation, the valuation method used and the source or preparer of the information. This valuation must be no more than two years old.

Instructions for Exhibit B – Financial Statements and Profitability

8. The financial statements may be unaudited. The financial statements should be prepared in accordance with generally accepted accounting principles in the United States ("USGAAP"); deviations, if any from USGAAP, shall be disclosed. Indicate the source or preparer of the information.
9. Exhibit B shall include the following financial statements, and shall indicate the source of the information presented:
  - (a) A balance sheet dated as of the end of the most recent six-month period of the current fiscal year and as of the end of the preceding fiscal year.
  - (b) A statement of income (loss) for the following periods:
    - (i) For the initial report:
      - a. the period between the end of the preceding fiscal year and the end of the most recent six-month period of the current fiscal year; and
      - b. the prior fiscal year.
    - (ii) For subsequent reports, since the closing date of the last report.
  - (c) A statement of changes in cash flows for the following periods:
    - (i) For the initial report:
      - a. the period between the end of the preceding fiscal year and the end of the most recent six-month period of the current fiscal year; and
      - b. the prior fiscal year.
    - (ii) For subsequent reports, since the closing date of the last report.
  - (d) A statement of changes in shareholders'/partners' equity (deficit) for the following periods:
    - (i) For the initial report:
      - a. the period between the end of the preceding fiscal year and the end of the most recent six-month period of the current fiscal year; and
      - b. the prior fiscal year.
    - (ii) For subsequent reports, since the closing date of the last report.
10. The balance sheet contained in Exhibit B-1 may include only major captions with the exception of inventories. Data as to raw materials, work in process, and finished goods inventories should be included either on the face of the balance sheet or in the notes to

the financial statements, if applicable. Where any major balance sheet caption is less than 10% of total assets, the caption may be combined with others. An illustrative example of such a balance sheet is set forth below:

XYZ Company  
Balance Sheet  
As of \_\_\_\_\_

<u>Assets</u>	<u>Year to date</u>	<u>Prior Fiscal Year</u>
Cash and cash items	_____	_____
Marketable securities	_____	_____
Accounts and notes receivable (non-affiliates), net of allowances	_____	_____
Accounts due from affiliates	_____	_____
Inventories		
Raw materials	_____	_____
Work in Process	_____	_____
Finished goods	_____	_____
Long-term contract costs	_____	_____
Supplies	_____	_____
LIFO reserve	_____	_____
Total inventories	_____	_____
Prepaid expenses	_____	_____
Other current assets	_____	_____
Total current assets	_____	_____
Securities of affiliates	_____	_____
Indebtedness of affiliates (non-current)	_____	_____
Other investments	_____	_____
Property, plant and equipment, net of accumulated depreciation and amortization	_____	_____
Intangible assets	_____	_____
Other assets	_____	_____
Total Assets	_____	_____
<u>Liabilities and Shareholders'/Partners' Equity</u>		
Accounts and notes payable (non-affiliates)	_____	_____
Payables to affiliates	_____	_____
Other current liabilities	_____	_____
Total current liabilities	_____	_____

Bonds, mortgages, and other long-term debt, including capitalized leases	_____	_____
Indebtedness to affiliates (non-current)	_____	_____
Other liabilities	_____	_____
Commitments and contingencies	_____	_____
Deferred credits	_____	_____
Minority interests in consolidated subsidiaries	_____	_____
Preferred stock subject to mandatory redemption or whose redemption is outside the control of the issuer	_____	_____
Total liabilities	_____	_____
Shareholders' equity	_____	_____
Total liabilities and shareholders'/partners' equity	_____	_____

11. The statement of income (loss) contained in Exhibit B-2 should also include major captions. When any major statement of income (loss) caption is less than 15% of net income (loss) for the most recent fiscal year, the caption may be combined with others. Notwithstanding these tests, *de minimis* amounts need not be shown separately. An illustrative example of such a statement of income (loss) is set forth below:

XYZ Company  
Statement of income (loss)  
For the periods ending \_\_\_\_\_

	<u>Year to date</u>	<u>Prior Fiscal Year</u>
Net sales and gross revenues	_____	_____
Costs and expenses applicable to sales and revenues	_____	_____
Gross profit	_____	_____
Selling, general, and administrative expenses	_____	_____
Provision for doubtful accounts	_____	_____
Other general expenses	_____	_____
Operating income (loss)	_____	_____
Non-operating income (loss)	_____	_____
Interest and amortization of debt discount	_____	_____
Non-operating expenses	_____	_____
Income or loss before income tax expense	_____	_____
Income tax expense	_____	_____
Minority interest in income of consolidated subsidiaries	_____	_____
Equity in earnings of unconsolidated subsidiaries	_____	_____

and 50 per cent or less owned persons	_____	_____
Income or loss from continuing operations	_____	_____
Discontinued operations	_____	_____
Income or loss before extraordinary items and cumulative effects of changes in accounting principles	_____	_____
Extraordinary items, net of tax	_____	_____
Cumulative effects of changes in accounting principles	_____	_____
Net income (loss)	_____	_____
Earnings per share data	_____	_____

12. The statement of cash flows in Exhibit B-3 may be abbreviated, starting with a single figure of funds provided by operations and showing other changes individually only when they exceed 10% of the average of funds provided by operations for the most recent fiscal year. Notwithstanding this test, *de minimis* amounts need not be shown separately. An illustrative example of such a statement of cash flows is set forth below:

XYZ Company  
Statement of cash flows  
For the periods ending \_\_\_\_\_

	Year to date	Prior Fiscal Year
Net cash provided (used) by operating activities	_____	_____
Cash flows from investing activities		
Capital expenditures	_____	_____
Sale of _____	_____	_____
Other (describe)	_____	_____
Net cash provided (used) in investing activities	_____	_____
Cash flows provided (used) by financing activities		
Net borrowings under line-of-credit	_____	_____
Principal payments under capital leases	_____	_____
Proceeds from issuance of long-term debt	_____	_____
Proceeds from sale of stock	_____	_____
Dividends paid/Partner Distributions	_____	_____
Net cash provided (used) in financing activities	_____	_____
Net increase (decrease) in cash and cash equivalents	_____	_____
Cash and cash equivalents		

Beginning of period	_____	_____
End of period	_____	_____

13. Subject to paragraph 11 above, an illustrative example of such a statement of changes in shareholders’/partners’ equity in Exhibit B-4 is set forth below:

XYZ Company  
Statement of changes in shareholders’/partners’ equity (deficit)  
For the periods ending

	Year to date	Prior Fiscal Year
Balance, beginning of period	_____	_____
Comprehensive net income		
Net income	_____	_____
Other comprehensive income, net of tax	_____	_____
Unrealized gains (losses) on securities	_____	_____
Foreign translation adjustments	_____	_____
Minimum pension liability adjustment	_____	_____
Issuance of stock	_____	_____
Dividends paid	_____	_____
Balance, end of period	_____	_____

14. The financial information in the financial statements shall include disclosures either on the face of the statements or in accompanying footnotes sufficient to make the information not misleading. Disclosures should encompass, but not be limited to, for example, accounting principles and practices; estimates inherent in the preparation of financial statements; status of long-term contracts; capitalization including significant borrowings or modification of existing financing arrangements; and the reporting entity resulting from business combinations or dispositions. Where material contingencies exist, disclosure of such matters shall be provided.
15. If appropriate, the statement of income (loss) should show earnings (loss) per share and dividends declared per share applicable to common stock. The basis of the earnings per share computation should be stated together with the number of shares used in the computation.

16. In addition to the financial statements required above, entities in the development stage should provide the cumulative financial statements (condensed to the same degree as allowed above) and disclosures required by Statement of Financial Accounting Standards No. 7, “Accounting and Reporting by Development Stage Enterprises,” to the date of the latest balance sheet presented.

Instructions for Exhibit C – Description of Operations

17. The description of operations contained in Exhibit C of this Form should describe the nature and extent of the estate’s interest in the entity, as well as the business conducted by and intended to be conducted by the entity, focusing on the entity’s dominant business segment(s) including, but not limited to the following as applicable:
- Principal product produced or services rendered and methods of distribution
  - Description of the status of a new product or segment if a public announcement has been made or information publicly disseminated
  - Sources and availability of raw materials
  - Any significant patents, trademarks, licenses, franchises, and concessions held
  - Seasonality of the business
  - Dependence upon a single customer or a few customers
  - Dollar amount of backlog orders believed to be firm
  - Exposure to renegotiation or redetermination or termination of significant contracts
  - Competitive conditions facing the entity
  - Description of properties owned
  - Significant legal proceedings
  - Material purchase commitments
  - Identified trends events or uncertainties that are likely to have a material impact on the entity’s short-term liquidity, net sales, or income from continuing operations
18. The source preparer of the information should be indicated.

**UNITED STATES TRUSTEE  
REGION 5  
INSTRUCTIONS FOR MONTHLY OPERATING REPORTS**

The monthly operating reports package includes basic accounting documents and supporting schedules, as listed on FORM 2-A. Please ensure that the name of the debtor and case number appear legibly on all correspondence, reports, and forms. All requested data is to be submitted on the forms provided by the United States Trustee ("UST"). No other forms will be accepted. All forms must be completed each month, regardless of level of activity, and are due by the 15th of each month. Monthly operating reports shall be filed with the court as required by their rules and guidelines. A paper copy of all reports will be submitted to the UST with an original signature. Regardless of who prepares the reports, the reports must be signed by the debtor. The debtor is responsible for the accuracy, completeness, and timeliness of the reports in compliance with the guidelines of the UST.

FORM 2-B (Comparative Balance Sheet) and FORM 2-C (Profit and Loss Statement) provide a month-to-month comparison. Comparative forms are copied from one month to the next and new data for the current month is inserted. When the form is full, use a new form for the next month and begin the cycle again. The column labeled "Filing Date" on FORM 2-B should be annotated "N/A" on second and subsequent forms used. Please ensure that you reproduce an adequate supply of required forms.

FORM 2-B (Comparative Balance Sheet): When the Schedules and Statement of Financial Affairs are prepared, all assets are shown at fair market value. If assets are carried at historical cost on Debtor's accounting records and debtor elects to show them as such on the monthly reports, note the change on FORM 2-B and include remarks on FORM 2-F (Narrative). All subsequent reports must then carry these assets at that value. Do not use historical cost one month and fair market value the next.

On the initial FORM 2-B, the balances in the column labeled "Filing Date" are extracted from either the Schedules and Statement of Financial Affairs filed with the bankruptcy petition or the debtor's historical cost financial records. Balances for subsequent months (identify month and year in first block under "Month") are then extracted from the accounting records for each month based upon the elected method of accounting.

FORM 2-C (Profit and Loss Statement): Any entries for "Extraordinary Expenses" must be explained on FORM 2-F (Narrative).

FORM 2-D (Cash Receipts and Disbursements Statement): Separate forms are required for each month and must include all cash receipts and disbursements for all accounts. Please note that a separate cash receipts journal and cash disbursements journal are required for each account. Each journal should be clearly labeled with account identification.

FORM 2-E (Supporting Schedules): Accounts payable and accounts receivable must be aged each month, based on the due date, and individual amount of each account listed under the appropriate age category. The insurance schedule must include all policies.

FORM 2-F (Narrative): Any relevant comments should be included on FORM 2-F.

# MONTHLY OPERATING REPORT

## CHAPTER 11

CASE NAME: \_\_\_\_\_

CASE NUMBER: \_\_\_\_\_ For Period \_\_\_\_\_ to \_\_\_\_\_, 20\_\_\_\_\_.

---

THIS REPORT IS DUE 15 DAYS AFTER THE END OF THE MONTH. The debtor must attach each of the following forms unless the United States Trustee has waived the requirement in writing. File with the court and submit a paper copy to UST with an original signature.

---

Form Attached	Previously Waived	REQUIRED REPORTS/DOCUMENTS
(mark only one - attached or waived)		
{ }	{ }	Comparative Balance Sheet (FORM 2-B)
{ }	{ }	Profit and Loss Statement (FORM 2-C)
{ }	{ }	Cash Receipts & Disbursements Statement (FORM 2-D)
{ }	{ }	Supporting Schedules (FORM 2-E)
{ }	{ }	Narrative (FORM 2-F)
{ }	{ }	Copies of Bank Statement(s) and Reconciliations of Bank Balance to Book Balance for all Account(s)

---

I declare under penalty of perjury that the following Monthly Operating Report and any attachments thereto, are true and correct to the best of my knowledge and belief.

Executed on: \_\_\_\_\_  
(date)

Debtor(s)\*: \_\_\_\_\_

By:\*\* \_\_\_\_\_

Position: \_\_\_\_\_

Name of preparer: \_\_\_\_\_

Telephone No. of Preparer \_\_\_\_\_

\* both debtors must sign if a joint petition

\*\* for corporate or partnership debtor







CASE NAME: \_\_\_\_\_ CASE NUMBER: \_\_\_\_\_

**CASH RECEIPTS AND DISBURSEMENTS STATEMENT**

For Period \_\_\_\_\_ to \_\_\_\_\_, 20\_\_

**CASH RECONCILIATION**

- 1. Beginning Cash Balance (Ending Cash Balance from last month's report) \$ \_\_\_\_\_
- 2. Cash Receipts (total Cash Receipts from page 2 of all FORM 2-D's) \$ \_\_\_\_\_
- 3. Cash Disbursements (total Cash Disbursements from page 3 of all FORM 2-D's) \$( \_\_\_\_\_ )
- 4. Net Cash Flow \$ \_\_\_\_\_
- 5. Ending Cash Balance (to FORM 2-B) \$ \_\_\_\_\_

**CASH SUMMARY - ENDING BALANCE**

	<u>Amount*</u>	<u>Financial Institution</u>
1. Real Estate Account	\$ _____	_____
2. Trust Account	\$ _____	_____
3. Operating and/or Personal Account	\$ _____	_____
4. Payroll Account	\$ _____	_____
5. Tax Account	\$ _____	_____
6. Other Accounts (Specify checking or savings)	\$ _____	_____
7. Cash Collateral Account	\$ _____	_____
8. Petty Cash	\$ _____	_____
 TOTAL (must agree with line 5 above)	 \$ _____	

\*These amounts should be equal to the previous month's balance for the account plus this month's receipts less this month's disbursements.

**ADJUSTED CASH DISBURSEMENTS**

Cash disbursements on Line 3 above less inter-account transfers & UST fees paid \$ \_\_\_\_\_ \*

\* NOTE: This amount should be used to determine UST quarterly fees due and agree with Form 2-D, page 2 of 4.

CASE NAME: \_\_\_\_\_ CASE NUMBER: \_\_\_\_\_

## QUARTERLY FEE SUMMARY

MONTH ENDED \_\_\_\_\_

Payment Date	Cash Disbursements *	Quarterly Fee Due	Check No.	Date
January	\$ _____			
February	\$ _____			
March	\$ _____			
Total				
1st Quarter	\$ _____	\$ _____	_____	_____
April	\$ _____			
May	\$ _____			
June	\$ _____			
Total				
2nd Quarter	\$ _____	\$ _____	_____	_____
July	\$ _____			
August	\$ _____			
September	\$ _____			
Total				
3rd Quarter	\$ _____	\$ _____	_____	_____
October	\$ _____			
November	\$ _____			
December	\$ _____			
Total				
4th Quarter	\$ _____	\$ _____	_____	_____

### DISBURSEMENT CATEGORY    QUARTERLY FEE DUE

\$0 to \$14,999.99	\$325
\$15,000 to \$74,999.99	\$650
\$75,000 to \$149,999.99	\$975
\$150,000 to \$224,999.99	\$1,625
\$225,000 to \$299,999.99	\$1,950
\$300,000 to \$999,999.99	\$4,875
\$1,000,000 to \$1,999,999.99	\$6,500
\$2,000,000 to \$2,999,999.99	\$9,750
\$3,000,000 to \$4,999,999.99	\$10,400
\$5,000,000 to \$14,999,999.99	\$13,000
\$15,000,000 to \$29,999,999.99	\$20,000
\$30,000,000 or more	\$30,000

Note that a minimum payment of \$325 is due each quarter even if no disbursements are made in the case during the period.

\* Note: should agree with "adjusted cash disbursements" at bottom of Form 2-D, Page 1 of 4. Disbursements are net of transfers to other debtor in possession bank accounts and net of payments of prior period quarterly fees.

CASE NAME: \_\_\_\_\_

CASE NUMBER: \_\_\_\_\_

**CASH RECEIPTS AND DISBURSEMENTS STATEMENT**

(This form should be completed for each type of account listed on page 1 of FORM 2-D that the debtor maintained during the month.)

For Period \_\_\_\_\_ to \_\_\_\_\_, 20\_\_

Account Name: \_\_\_\_\_ Account Number: \_\_\_\_\_

CASH RECEIPTS JOURNAL

(attach additional sheets as necessary)

Date	Description (Source)	Amount
------	----------------------	--------

---

Total Cash Receipts \$ \_\_\_\_\_

CASE NAME: \_\_\_\_\_

CASE NUMBER: \_\_\_\_\_

**CASH RECEIPTS AND DISBURSEMENTS STATEMENT**

(This form should be completed for each type of account listed on page 1 of FORM 2-D that the debtor maintained during the month.)

For Period \_\_\_\_\_ to \_\_\_\_\_, 20\_\_

Account Name: \_\_\_\_\_ Account Number: \_\_\_\_\_

**CASH DISBURSEMENTS JOURNAL**

(attach additional sheets as necessary)

<u>Date</u>	<u>Check No.</u>	<u>Payee</u>	<u>Description (Purpose)*</u>	<u>Amount</u>
-------------	------------------	--------------	-------------------------------	---------------

Total Cash Disbursements \$ \_\_\_\_\_

\*Identify any payments to professionals, owners, partners, shareholders, officers, directors or any insiders and all adequate protection payments ordered by the court with an asterisk or highlighting. Any payments made as a result of a court order, should indicate the order date.

CASE NAME: \_\_\_\_\_ CASE NUMBER: \_\_\_\_\_

**SUPPORTING SCHEDULES**

For Period \_\_\_\_\_ to \_\_\_\_\_, 20\_\_

**POST-PETITION ACCOUNTS PAYABLE AGING REPORT**

TYPE	INCURRED	DUE	0-30	31-60	61-90	OVER 90
FITW			\$	\$	\$	\$
FICA						
FUTA						
SITW						
SUTA						
OTHER TAX						
TRADE PAYABLES						
OTHER						
TOTALS			\$	\$	\$	\$



CASE NAME: \_\_\_\_\_ CASE NUMBER: \_\_\_\_\_

**SUPPORTING SCHEDULES**

For Period \_\_\_\_\_ to \_\_\_\_\_, 20\_\_\_\_

**INSURANCE SCHEDULE**

<u>Type</u>	<u>Carrier/Agent</u>	<u>Coverage (\$)</u>	<u>Date of Expiration</u>	<u>Premium Paid</u>
Workers' Compensation	_____	_____	_____	_____
General Liability	_____	_____	_____	_____
Property (Fire, Theft)	_____	_____	_____	_____
Vehicle	_____	_____	_____	_____
Other (list):				
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____

(1) Attach copy of certificate of insurance or declaration page of policy for any coverage renewed or replaced during the current reporting month.

(2) For the premium paid column enter "yes" if payment of premium is current or "no" if premium payment is delinquent. If "no", explain on Form 2-F, Narrative.



**CHAPTER 11 SMALL BUSINESS OPERATING REPORTS**

Chapter 11 debtors designated as a small business must prepare this report monthly. A fillable form must be filed to enable the court to download the information. The fillable form may be found and downloaded on the Region 5 website at: [http://www.justice.gov/ust/r05/reg\\_info.htm](http://www.justice.gov/ust/r05/reg_info.htm).